

THE Balance SHEET

Tennessee State Board of Accountancy

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Every personal license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each December 31.

Odd-numbered licenses expire in odd-numbered years, and even-numbered licenses expire in even-numbered years. Seems fairly simple to remember, doesn't it? Those of us who hold licenses with numbers ending in 1, 3, 5, 7, or 9 will renew this year.

Each licensee due to renew this year should have already received a renewal postcard. The postcard was given a new design this year with cream-colored stationery with blue ink. Please follow the instructions on the postcard to complete your renewal online.

Utilization of the online renewal process results in your receipt of the renewed license much more quickly than using a paper renewal form and certainly makes the whole process much easier on the staff!

When you renew your license online, please be sure to print out the receipt so that you can reconcile your credit card statement when it arrives in the mail. Each year during renewal season, the Board receives numerous calls from licensees requesting an explanation of the charges on their credit card!

If you must use a paper renewal, you must call and request one. If a paper renewal is

requested, 4-6 weeks must be allowed for processing.

The law requires that the renewal form and payment must be received in the Board office no later than December 31. A postmark will not be accepted as proof of meeting the deadline!

Payments with paper renewals do not go directly to the Board office. Payments go to the cashier's office where the form and the check are removed from the envelope and the envelope is frequently discarded. There is no method in place for the board staff to know or to verify the date of receipt. So be forewarned – payment must be IN THE OFFICE by December 31!

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PEER REVIEW OVERSIGHT COMMITTEE

The Tennessee State Board of Accountancy is accepting applications for members of the Peer Review Oversight Committee. Members are needed from west and middle Tennessee. Candidates must be equity owners of a firm that received an unmodified report (with or without letter of comments) on its most recent peer review. In addition, successful candidates must have completed a review training course within the last three years; have knowledge of applicable professional standards; and be fully qualified as team captains.

For consideration, resumes should be submitted to:

Mark H. Crocker, CPA, Executive Director
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, Tennessee 37243
Electronic submissions may be addressed to:
mark.h.crocker@tn.gov

New Legislation 2009 (Public Chapter 26)

Effective April 2, 2009 Public Chapter 26 (2009) changed the law allowing the Board to release examination scores as soon as the tests are scored to all test takers. Previously, examination candidates who took the examination prior to finishing course work could not receive their scores until the course work was completed. The statute revision also gives the Board the authority to extend the period for completion of education beyond 200 days upon written request of an applicant for extenuating circumstances.



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CPE Documentation Required for CPA Licenses Expiring 12/31/09

This year (2009) licensees with license numbers ending in odd digits must renew their CPA/PA licenses. If the license is in active status the renewal process requires 80 hours of CPE be completed prior to license expiration (12-31-09). Those 80 hours have certain restrictions as follows:

- Minimum of 4 hours of Ethics education – with at least 1 of those ethics hours being state specific
- Minimum of 20 hours each in CY 2008 and 2009
- Minimum of 40 hours in technical CPE
- Minimum of 80 hours for the 2 year reporting period.

There are additional restrictions for licensees providing attest services and for licensees who provide expert witness services. For those who provide attest services at least 20 hours must be in Audit/Accounting and for expert witness services providers at least 20 hours must be in the area of expertise.

This information is just a refresher so that you are not caught on January 1, 2010 with a CPE deficit. A deficit only increases the number of education hours you must complete to become compliant with the statutory CPE requirements.

There is a CPE summary form on the TNSBA web site at:

<http://tn.gov/commerce/boards/tnsba/documents/CPEReportingForm092509.pdf> which you can use to record your CPE and tally the various categories (accounting/audit, taxes, management advisory, ethics and other) if you do not already have or subscribe to a system that does this for you.

Since TNSBA uses the audit method to determine if licensees are compliant with CPE, you are not required to send CPE documentation at the time of license renewal. However, your documentation needs to be organized and ready to be submitted if you receive a letter indicating you have been selected to participate in the CPE audit.

Time to Renew...cont.

THE RENEWAL FEE IS \$120.00. Renewing online also results in a slight service charge. For a personal license renewal, the additional fee is \$4.44.

ALL FIRM PERMITS expire every December 31. There is no staggering of firm renewals, so be sure to get that renewal in as well. Remember that your firm must be enrolled in a Board-approved peer review program before that renewal can be accepted.

The Renewal Fee for Firms Is \$50.00.

A late fee of \$50.00 will be assessed on January 31 for all renewals that have not been received either online or in the office at that date. This late fee applies for firm permits as well as personal licenses.

A second late fee of \$50.00 is assessed on March 31. Again, the fee applies to both firms and individuals.

Practicing public accountancy in the State of

Tennessee requires an active license. Practicing with a license that is delinquent or expired is grounds for disciplinary action.

DELINQUENT LICENSEES may still renew online until December 31, 2009. Please check the status of your license to ensure that your renewal has processed properly and that your license status is accurate.

Those even-numbered licensees who were due to renew on December 31, 2008, are now in a DELINQUENT status. At January 1, 2010, those licenses will move to EXPIRED status. At that time, you MUST return your wall certificate to the Board office, and reinstatement will be required in order to get your license back into good standing.

Thanks for your cooperation – and for renewing your license before the end of the year. Enjoy that New Year's Eve party with complete abandon, with no worries about whether you can get home before midnight to renew your license. Do it now and be guilt-free!

— DISCIPLINARY ACTIONS - JULY 01, 2008 — JUNE 30, 2009 —

BOARD OF ACCOUNTANCY

1. Robin M. Blaskis **Cookeville, Tennessee**
 CPA License Number 9260
 Firm Permit Number 760

Facts:

Respondent pled guilty to one count of Failure to Report Cash or Monetary Transaction, which is a felony, on 08 February 2006. Respondent was sentenced to thirty (30) months in a federal penitentiary to begin on 01 June 2006, with an additional two (2) years probation.

Law:

Tennessee Code Annotated § 62-1-111(a) states that the Board may revoke, suspend, reprimand, censure or limit the scope of practice of any licensee, impose a civil penalty, or place any licensee on probation for...

(8) Conviction of a felony, or of any crime an element of which is dishonesty or fraud...

Conclusion:

CPA License Number 9260 has been REVOKED.
 Firm Permit Number 760 has been REVOKED.

2. Charles A. Bright **Nashville, Tennessee**
 Unlicensed

Facts:

Respondent used the designation “CPA” in representations to clients and on forms filed with the Internal Revenue Service. In addition, Respondent used the business name “Maryland Accounting Firm, Inc.,” although Respondent did not and never had held a license to practice public accountancy in the State of Tennessee.

Law:

Tennessee Code Annotated § 62-1-113 (c) states that no person not holding a valid certificate shall use or assume the title “certified public accountant,” or the abbreviation “CPA”...

Tennessee Code Annotated § 62-1-113 (h)(2) states that no person or firm not holding a valid license issued under § 62-1-107, § 62-1-108, or § 62-1-109 shall assume or use any title or designation that includes the words “accountant,” or “accounting,” ...

Conclusion:

Respondent agreed to pay a civil penalty in the amount of \$5,000.00 and agreed to refrain from using the CPA designation and any usage of the word “accounting” in his firm name.

3. Ernest E. Choat, Jr. **Knoxville, Tennessee**
 CPA License Number 7957

Facts:

Respondent did not comply with the terms of a Consent Order signed on 31 October 2006. Respondent did not renew his license in a timely manner and did not comply with the requirements for Continuing Professional Education.

Law:

Tennessee Code Annotated § 62-1-111 (a) states that the board may revoke any license issued under §§ 62-1-107, 62-1-108 or § 62-1-109 or corresponding provisions of prior law; suspend any such license or refuse to renew any such license for a period of not more than five (5) years; reprimand, censure, or limit the scope of practice of any licensee; impose a civil penalty; or place any license on probation, all with or without terms, conditions, and limitations, for any one (1) or more of the following reasons...

(3) Failure, on the part of a licensee, to maintain compliance with the requirements for issuance or renewal of such license...

(12) Violation of the terms of any lawful order entered by the board...

Conclusions:

Respondent agreed to pay a civil penalty in the amount of \$800.00 and to make application to renew his license to be accompanied by the appropriate renewal and late fees. Respondent’s license was placed in an Inactive status.

4. Davis Professional Accounting Services
Ms. Corinthia Davis **Memphis, Tennessee**
 Unlicensed

Facts:

Respondent issued financial statements dated 14 September 2007 without proper licensure. Respondent also utilized the term “Accounting” in the business name without proper licensure.

Law:

Tennessee Code Annotated § 62-1-113 (a) states that only licensees may issue a report on financial statements of any other person, firm, organization, or governmental unit...

Tennessee Code Annotated § 62-1-113 (h)(2) states that no person or firm not holding a valid license issued under § 62-1-107, § 62-1-108, or § 62-1-109 shall assume or use any title or

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designation that includes the words “accountant,” or “accounting,” ...

Conclusions:

Respondent agreed to pay a civil penalty in the amount of \$500.00 and to cease use of the term “Accounting” until such time that Respondent is correctly licensed. Respondent also agreed to cease the issuance of any financial statements until such time as Respondent is correctly licensed.

5. Andrew N. Gipson **Memphis, Tennessee**
 Revoked CPA License Number 5776

Facts:

Respondent signed a Consent Order on 23 July 2008 in which he agreed to pay a civil penalty of \$8,000.00 for practicing public accountancy on a revoked license. Respondent failed to pay the penalty and notified the Board that he would be unable to do so.

Law:

Tennessee Code Annotated § 62-1-111 (a) states that the board may revoke any license issued under §§ 62-107, 62-1-108 or § 62-1-109 or corresponding provisions of prior law; suspend any such license or refuse to renew any such license for a period of not more than five (5) years; reprimand, censure, or limit the scope of practice of any licensee; impose a civil penalty; or place any license on probation, all with or without terms, conditions, and limitations, for any one (1) or more of the following reasons...

(12) Violation of the terms of any lawful order entered by the board...

Conclusions:

Respondent avoided further administrative and punitive actions by signing the Consent Order on 23 July 2008 to settle an open case. Failure to abide by the Consent Order is grounds for further disciplinary action. However, Respondent’s license has already been revoked. Therefore, the case was referred to the State Attorney General’s Office for collection of the agreed upon civil penalty.

6. John F. Howard, Jr. **Memphis, Tennessee**
 CPA License Number 15379

Facts:

Respondent was convicted of first degree murder by jury trial on 07 September 2007. Respondent was sentenced to life in prison with a possibility of parole after 51 years.

Law:

Tennessee Code Annotated § 62-1-111(a) states that the Board

may revoke, suspend, reprimand, censure or limit the scope of practice of any licensee, impose a civil penalty, or place any licensee on probation for...

(8) Conviction of a felony, or of any crime an element of which is dishonesty or fraud...

Conclusions:

CPA License Number 15379 has been REVOKED.

7. Julia F. Hubbard **Orlando, Florida**
 CPA License Number 14075

Facts:

Respondent allowed her judgment to become subordinated in her role as Chief Financial Officer of Holcomb Healthcare Services.

Law:

Rule 0020-3-.04 (1) states that in the performance of any professional service, a licensee shall maintain objectivity and integrity, shall be free of any undisclosed conflicts of interest, and shall not knowingly misrepresent facts or subordinate his or her judgment to others.

Conclusions:

Respondent paid a civil penalty in the amount of One Thousand Five Hundred Dollars (\$1,500.00).

8. Kiran Jain **Bartlett, Illinois**
 CPA License Number 18947

Facts:

Respondent performed a review of the balance sheet for Song & Song Corporation on 30 August 2007 and used the designation “CPA” on the letter for the review. Respondent’s license was in an ‘Inactive’ status at the time of the engagement, and

Respondent did not have a firm registered to provide accounting services in the State of Tennessee.

Law:

Tennessee Code Annotated § 62-1-113 (a) states that only licensees may issue a report on financial statements of any other person, firm, organization, or governmental unit or otherwise offer to render or render any attest service, as defined herein.

Tennessee Code Annotated § 62-1-113 (d) (1) states that no firm shall provide attest services unless the firm holds a valid permit issued under § 62-1-108.

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Conclusions:

Respondent was ordered to pay a civil penalty in the amount of Two Thousand Dollars (\$2,000.00).

Respondent subsequently defaulted on payment and License Number 18947 has been REVOKED.

9. KPMG, LLP

**Nashville, Tennessee
Memphis, Tennessee
Knoxville, Tennessee**

Firm Permit Number 678
Firm Permit Number 679
Firm Permit Number 680

Facts:

Respondent entered into a Deferred Prosecution Agreement with the U. S. Department of Justice on 26 August 2005 regarding tax shelters designed, implemented and marketed from 1996 through 2002. At least one of Respondent’s clients in Tennessee purchased one of the tax shelters.

In the Deferred Prosecution Agreement, Respondent admitted that it, through the actions of its former partners and employees, prepared false and fraudulent tax returns for certain tax shelter clients; drafted false and fraudulent proposed factual recitations and representations as part of the documentation underlying the tax shelters at issue; issued opinions that contained those false and fraudulent statements and that purported to rely upon those representations, although Respondent and its clients knew those statements and representations were not true; actively took steps to conceal the tax shelters at issue and the true facts regarding them with the Internal Revenue Service; and impeded the IRS by knowingly failing to locate and produce all documents called for by IRS summonses and misrepresenting to the IRS the nature and extent of Respondent’s role with respect to the tax shelters at issue.

Law:

Tennessee Code Annotated § 62-1-111 (a) states that after notice and hearing pursuant to § 62-1-120, the board may revoke any license issued under §§ 62-1-107, 62-1-108 or § 62-1-109 or corresponding provisions of prior law; suspend any such license or refuse to renew any license for a period of not more than five (5) years; reprimand, censure, or limit the scope of practice of any licensee; impose a civil penalty; or place any licensee on probation, all with or without terms, conditions, and limitations, for any one (1) or more of the following reasons:

(5) Dishonesty, fraud, or gross negligence in the performance of services as a licensee...

(6) Violation of any provision of this chapter or rule

promulgated by the board under this chapter or violation or professional standards;

(7) Violation of any rule of professional conduct promulgated by the board;

(9) Performance of any fraudulent act while holding a certificate or permit issued under this chapter or prior law;

(10) Any conduct reflecting adversely upon the licensee’s fitness to perform services while a licensee...

Conclusions:

The Respondents paid a civil penalty in the amount of Ten Thousand Dollars (\$10,000.00).

10. Holly Locke

Franklin, Tennessee

CPA License Number 9002

Facts:

Respondent failed to timely return client communications. In addition, Respondent was offering accounting services out of a firm that was not properly registered.

Conclusions:

Respondent paid a civil penalty in the amount of Five Hundred Dollars (\$500.00). Respondent also was required to register the firm and pay all appropriate fees for past renewal periods.

11. Jeffery N. Solomon

Franklin, Tennessee

CPA License Number 17201
Firm Permit Number 2782

Facts:

Respondent did not obtain a peer review as required and was operating his firm on an expired permit. In addition, Respondent did not comply with the requirement for eighty (80) hours of Continuing Professional Education in the 2006-2007 renewal period.

Law:

Tennessee Code Annotated § 62-1-112 (d) (1) states that no firm shall provide attest services or assume or use the title “certified public accountants,” or the abbreviation “CPAs,” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such firm is a CPA firm unless the firm holds a valid permit issued under § 62-1-108. Rule 0020-6-.04 (1) states that each firm location that performs attest services shall be covered by a peer review at least once every three years.

Tennessee Code Annotated § 62-1-107 (d) states that each licensee shall participate in a program of learning designed to maintain professional competency. The requirements are

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eighty (80) credit hours over a two-year period with a minimum of twenty (20) credit hours in each year...

Conclusions:

Respondent paid a civil penalty of Two Thousand Five Hundred Dollars (\$2,500.00) and must obtain a pre-issuance review of any attest service issued in the future. Respondent completed thirty (30) hours of CPE within 180 days of the date of the consent order which are penalty hours and will not count toward hours required for renewal. Respondent reinstated his firm permit and paid all back fees.

12. Street’s Accounting Services

Lynn D. Street

Cordova, Tennessee

Firm Permit Number 1763

PA License Number 1622

Facts:

Respondent’s firm permit expired on 31 December 2005 due to failure to obtain a peer review. Respondent issued a reviewed financial statement prepared on 10 August 2006 and continued to advertise as a “CPA firm” on an expired permit.

This was Respondent’s second failure to comply with the peer review requirement.

Law:

Tennessee Code Annotated § 62-1-112 (d) (1) states that no firm shall provide attest services or assume or use the title “certified public accountants,” or the abbreviation “CPAs,” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such firm is a CPA firm unless the firm holds a valid permit issued under § 62-1-108.

Rule 0020-6-.04 (1) states that each firm location that performs attest services shall be covered by a peer review at least once every three years.

Conclusions:

Respondent paid a civil penalty in the amount of Two Thousand Five Hundred Dollars (\$2,500.00). Respondent also completed 2 hours of continuing professional education in the subject area of state specific ethics.

Respondent’s PA License Number 1622 was placed on PROBATION until 31 December 2008.

CPA/PA LICENSE RENEWAL CHECKLIST

QUESTION	YES	NO
Does your license number end with an odd numbered digit? If yes , you must renew your license prior to 12-31-09. If no , you do not need to renew your license until 12-31-10 and you are finished with this checklist		
Is your license in an Active Status? If yes , you must pay the license renewal fee & complete required CPE prior to 12-31-09. If no , you must pay the license renewal fee prior to 12-31-09 and you are finished with the checklist.		
Does your completed CPE incorporate at least 4 hours of ethics (one of which must be state specific)? If yes , that particular CPE requirement has been met. If no , you need to complete the ethics component by 12-31-09.		
Does your completed CPE incorporate at least 80 hours of approved CPE? If yes , that particular CPE requirement has been met. If no , you need to complete more approved CPE by 12-31-09.		
Does your completed CPE incorporate at least 40 hours of approved technical CPE? If yes , that particular CPE requirement has been met. If no , you need to complete more approved technical CPE by 12-31-09.		

Firm License Renewal – Important Information

Unless a CPA firm is categorized as a “sole proprietorship with no CPA employees,” firm license renewal requires more than just payment of the renewal fee. TNSBA requires that information regarding the following must be submitted prior to the firm license being renewed:

- List of CPA Owners
- List of Non-CPA Owners
- List of CPA Employees
- List of License Status in Other States

TNSBA has developed forms to report this information and they may be downloaded from our web site at: <http://tn.gov/commerce/boards/tnsba/forms.shtml> and are noted as Attachments A, B, C, and D respectively. It is imperative you place the firm permit number (license number) on each of the forms. For small firms an abbreviated version of these forms may be found on page 15 of this newsletter and reproduced to provide the required information. TNSBA can also e-mail, mail or fax these forms upon

request. The completed forms may be returned by mail (500 James Robertson Parkway, Nashville, TN 37243-1141), e-mail (gail.york@tn.gov) or fax (615-532-8800) and must be received in the TNSBA office prior to the firm’s license expiration date of 12-31-09.

All firms providing attest services must be enrolled in a Board-approved peer review program prior to renewal. If no attest services are provided, then a request for exemption form must have been filed by the firm and approved by the Board.

The most expedient process for firm license renewal is to make the fee payment on-line at: <http://www.tennesseeanytime.org/cirens> and complete and forward the forms to TNSBA at the same time of payment.

If all requirements for license renewal are not received in the TNSBA office prior to the expiration of the firm license (12-31-09), the firm license cannot be renewed. Any firm operating without a current (renewed) license after 12-31-09 is subject to disciplinary action. Renew now!!

FIRM LICENSE RENEWAL CHECKLIST

	YES	NO
Is your firm a “sole proprietorship with no CPA employees” and no attest services are provided?* If yes , you may renew the firm simply by paying the firm renewal fee. If no , proceed with checklist.		
Is your firm a “sole proprietorship with no CPA employees” and you perform attest services? If yes , you must pay the renewal fee and the firm must be registered with a TNSBA approved Peer Review Program. If no , proceed with checklist.		
Is your firm other than a “sole proprietorship with no CPA employees” and No attest services are provided?* If yes , you must pay renewal fees and provide TNSBA completed attachments A, B, C, and D found at: http://tn.gov/commerce/boards/tnsba/forms.shtml or alternately for small firms the form on page of this newsletter. If no , proceed with the checklist.		
Is your firm other than a “sole proprietorship with no CPA employees” and Attest services are provided by the firm? If yes , you must pay renewal fees, provide TNSBA completed Attachments A, B, C and D found at: http://tn.gov/commerce/boards/tnsba/forms.shtml (or alternately for small firms the form on page 15 of this newsletter), and be registered with a TNSBA approved Peer Review Program.		

* All firms are considered to provide Attest Services unless the firm has filed and had approved by TNSBA an Initial Application Request for Exemption from Peer Review or the Request to Remove Peer Review Requirements.

N E W C P A L I C E N S E E S

Licensee Number	Licensee Name	Licensee Date	City/State
18502	Jarvis B. Moore, II	02/27/08	Germantown, TN
18798	Steven McCarty Palazzo	01/04/08	Biloxi, MS
19038	Shari Wilson	12/17/07	Germantown, TN
19222	Timothy W. Augustine	07/13/07	Ashland City, TN
19272	Karen G. Davis	01/04/08	Nashville, TN
19474	James Christopher Barras	07/13/07	Greenville, SC
19593	Bruce W. Jones	07/12/07	Knoxville, TN
19617	Ben D. Kochenower	07/31/07	Gaffney, SC
19671	Kazuyuki Shimizu	07/12/07	Tokyo, Japan
19680	Robert Scott Miller	11/02/07	Brentwood, TN
19699	Benjamin E. Proffitt	09/20/07	Charlotte, NC
19702	Paul F. Jacobs, Jr.	07/12/07	Chattanooga, TN
19772	Souraya Jammal	07/13/07	Nashville, TN
19774	Mark Christopher Seaton	07/11/07	Franklin, TN
19779	Robin J. McDaniel	07/11/07	Ithaca, NY
19782	Ronald Allen Brooks	07/11/07	Bartlett, TN
19788	Joseph M. Summerville	07/03/07	Brentwood, TN
19789	Mark Anthony Villarino	07/11/07	Shelbyville, TN
19790	Kathie S. Hillner	07/30/07	Fairfield Glade, TN
19793	Ross Arthur Ellberg	07/03/07	Owings Mills, MD
19797	Robert A. Parker	07/03/07	Franklin, TN
19806	Rebecca Marie Boley	04/08/08	Ringgold, GA
19821	Daniel Joseph Berry	11/14/07	Hixson, TN
19822	Karen Demuth Hill	07/11/07	Germantown, TN
19826	Stephan Arthur Davenport	07/03/07	Chattanooga, TN
19829	Darrin K. Yoder	07/03/07	Collierville, TN
19851	John M. Ries	07/30/07	St. Paul, MN
19857	Tim B. Nielsen	02/15/08	Shreveport, LA
19878	Jill Anna Ray	09/28/07	Columbia, TN
19885	Cynthia L. Lusk	07/12/07	Soddy Daisy, TN
19888	Steven T. Lyman	07/12/07	Dacula, GA
19893	Charles E. Babb, Jr.	02/12/08	Sarasota, FL
19909	Richard C. Vance	09/26/07	Carmel, CA
19918	Gary R. Williams	05/02/08	Harrogate, TN
19927	Shahriar M. Saadullah	07/12/07	Memphis, TN
19928	Patricia Bronkhorst	07/11/07	Friendsville, TN
19932	James Isaac Byrd	11/20/07	Memphis, TN
19952	Natalie Kotlyar	04/07/08	Queens Village, NY
19955	Monica S. Hayes	07/13/07	Nashville, TN
19958	Xiaoyan Li	07/11/07	West Windsor, NJ
19960	Stanley Joseph Zalik	07/03/07	Memphis, TN
19963	Laurie J. S. Marson	07/11/07	Sewanee, TN
19978	Brian Mandell-Rice	07/30/07	Royal Oak, MI
19980	Clinton O. Pearson, Jr.	09/20/07	Memphis, TN
19983	David F. Grieme	09/24/07	Royal Oak, MI
19984	Catherine R. Hulme	08/30/07	Knoxville, TN
19986	W. Bradford Davis	07/11/07	Horseshoe Bay, TX
19989	Scott Douglas Barrickman	11/29/07	Hendersonville, TN
19991	John R. Jeffrey, Jr.	07/30/07	Manhasset, NY
19998	Amanda Jo Reeves	12/18/07	Ocoee, FL
19999	Martin J. Satinsky	02/25/08	Nashville, TN
20003	Alex Chun-Fung Eng	07/11/07	San Diego, CA
20007	J. Douglas Jack	12/18/07	Franklin, TN
20014	Sean E. Mayeux	07/03/07	Thompsons Station, TN
20015	David Paul Sears	07/11/07	Nashville, TN
20016	Adam Luttrell	07/13/07	Knoxville, TN
20018	Hermineh Pakhanians	07/11/07	Glendale, CA
20023	Clay Thompson	07/03/07	Franklin, TN
20024	Noel Reynolds Hebert	07/03/07	Bristol, TN

Licensee Number	Licensee Name	Licensee Date	City/State
20025	Patricia L. Sullivan	09/26/07	Medina, TN
20026	Ryan A. Spainhoward	07/13/07	Madison, TN
20027	John M. Walker	07/12/07	Mt. Juliet, TN
20028	Yalin Wang	07/03/07	University, MS
20029	Gregory Edward Wesson	07/10/07	Chattanooga, TN
20030	Amanda G. Bowman	07/03/07	Crossville, TN
20031	David L. Swilley	07/03/07	Olive Branch, MS
20034	Josh Parkes Johnson	07/11/07	Franklin, TN
20035	Andrew J. Wilson	07/11/07	Nashville, TN
20037	Michelle Moake Tabor	07/11/07	Dallas, TX
20039	Gregory W. Kalmon	07/11/07	Knoxville, TN
20041	Troy Michael Fairley	11/20/07	Morton, IL
20042	W. Jeff McGoff	07/11/07	Memphis, TN
20043	Justin A. Rose	07/11/07	Memphis, TN
20045	Julius Marvin Jones	07/30/07	Memphis, TN
20046	Heajin Kim	07/11/07	Cordova, TN
20047	Matthew D. Loizeaux	07/11/07	Kingsport, TN
20049	Kara M. Shipley	07/11/07	Ringgold, GA
20050	Andrew Blake Hendrickson, II	07/11/07	Nashville, TN
20051	Lonnie D. Younger	07/30/07	Franklin, TN
20052	Tamar Perkins	07/12/07	Atlanta, GA
20053	Sarah M. Davis	07/12/07	Knoxville, TN
20054	Jamie Kyle Humphres	07/12/07	Nashville, TN
20055	Benjamin J. Randles	07/12/07	Memphis, TN
20056	Christine N. Abrams	08/28/07	Dickson, TN
20058	Shawn Marcus Grigson	02/15/08	Bartlett, TN
20059	Marvin A. Wilson, Jr.	07/30/07	Florence, AL
20060	Justin Mark Partlo	07/30/07	Knoxville, TN
20061	Curtis Sailstad	08/28/07	Franklin, TN
20063	Brian P. Cavin	07/30/07	Franklin, TN
20065	Shane Ashley Lord	09/27/07	Atlanta, GA
20066	James Lucas Lamphron	09/26/07	Birmingham, AL
20067	Amy V. Bawcum	07/12/07	Decaturville, TN
20068	Todd Spaanstra	05/05/08	Brentwood, TN
20069	Billy Ray Daniels	09/20/07	Montgomery, AL
20070	Kathleen June Nitta	09/21/07	Alhambra, CA
20072	Bhuvna Digvijay Vaghela	07/13/07	Batesville, TN
20075	Olena O. Kulikova	07/12/07	Cordova, TN
20076	Hazel Marie Cerisier	07/13/07	Memphis, TN
20077	Aimee Schenherr Cockerham	09/26/07	Franklin, TN
20078	Ashlee Rebecca Pope	09/26/07	Columbia, TN
20079	Hong Xin	07/30/07	Saddle Brook, NJ
20080	Elan Y. Moustakis	09/24/07	Chicago, IL
20081	Jonathan A. Treadway	07/30/07	Grand Cayman, Cayman Islands
20083	Hannah Rosaire Jirak	07/30/07	Franklin, TN
20085	Cristen Lucile Hoag	07/30/07	Collierville, TN
20086	Ruby K. Page	08/28/07	Clinton, TN
20087	Brett Antone Soldevila	07/30/07	Memphis, TN
20088	James Andrew Galloway	07/30/07	Amory, MS
20089	Timothy S. Kappell	07/30/07	Nashville, TN
20090	Grace A. Mitchell	09/24/07	Memphis, TN
20092	Carol D. Tannenbaum	09/24/07	Savannah, GA
20093	Andrew Steven Case	09/27/07	Birmingham, AL
20094	Robert William Ford	07/30/07	Atlanta, GA
20095	Benjamin O. Todd	07/30/07	Murfreesboro, TN
20096	David Key Wilson, Jr.	07/30/07	Nashville, TN
20097	Tangela L. Nickins	07/30/07	Hendersonville, TN

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NEW CPA LICENSEES (CONT.)

Licensee Number	Licensee Name	Licensee Date	City/State
20098	Michael Craig Warren	09/17/07	Nashville, TN
20099	Christopher J. Lebeau	09/26/07	Springfield, TN
20100	Dennis Craig Brown	09/20/07	Hendersonville, TN
20101	Cathleen M. Cagle	09/27/07	Walland, TN
20103	Daniel E. Mayfield	09/27/07	Southaven, MS
20104	Myra J. Barbian	09/27/07	Cincinnati, OH
20105	Kristin S. Bialas	09/20/07	Memphis, TN
20106	Marc A. Fountain	11/15/07	Kansas City, MO
20107	Abigail Liane Downer	09/05/07	Signal Mtn., TN
20108	Christy Killefer	09/20/07	East Ridge, TN
20109	Jennifer N. Scoggins	09/21/07	Smyrna, TN
20110	Jason Edward MacCombie	09/21/07	Nashville, TN
20111	Emmanuel G. Marcella	02/12/08	Nashville, TN
20112	Virginia Lee Russell Word	09/21/07	Olive Branch, MS
20114	Dominic A. Romeo	09/18/07	Atlanta, GA
20115	Jamie Altman	09/24/07	Nashville, TN
20117	Kenneth Brady Ward	02/27/08	Nashville, TN
20119	Dan W. Soukup	09/24/07	Nashville, TN
20120	George R. Reynolds	09/24/07	Nashville, TN
20121	Andrew Nelson Blevins	09/24/07	Crossville, TN
20122	David Scott Shields	09/24/07	Knoxville, TN
20124	Jacqueline Renee Jeffrey	02/12/08	Memphis, TN
20125	Laura J. Roos	09/20/07	San Diego, CA
20126	Nicolas Lebrede	09/20/07	Windemere, FL
20127	David E. Herring	09/24/07	Antioch, TN
20129	Kristen J. Westaway	08/28/07	Knoxville, TN
20130	Lucy Elizabeth Lamb	08/28/07	Chattanooga, TN
20131	Christopher P. Delcambre	09/26/07	Nashville, TN
20132	Vladislav Andreyevich Merkulov	09/26/07	Atlanta, GA
20133	Joseph D. Callicutt, Jr.	08/28/07	Memphis, TN
20134	Jonathan Paul Pickett	08/28/07	Irving, TX
20135	Joshua Hunt Ritter	12/17/07	Cincinnati, OH
20136	Richard Wallace Haley	09/27/07	Birmingham, AL
20137	Marina A. Houghton	09/27/07	Detroit, MI
20138	Brian C. Burns	09/13/07	Knoxville, TN
20139	Lori S. Wilson	09/20/07	Burns, TN
20140	Trent J. Mitchell	09/18/07	Nashville, TN
20141	Evender Amber Hodges	02/14/09	Nashville, TN
20142	Andrew Jedediah Nickerson	09/20/07	Murfreesboro, TN
20143	Samuel R. Barrett	08/30/07	Brentwood, TN
20144	Brett Kennedy	09/17/07	Nashville, TN
20145	William Joseph Lomax	09/17/07	Memphis, TN
20146	David I. Hannah	09/17/07	Portland, TN
20147	Jared Michael King	09/17/07	Ashland City, TN
20149	Benjamin R. Duby	09/26/07	Morristown, TN
20150	Michael Keith Dodson	09/13/07	Brentwood, TN
20151	Katherine McCormick	09/17/07	Greenville, TN
20152	Stephanie Diane Arnold	09/26/07	Greenbriar, TN
20153	Lisa B. Russell	09/26/07	Cookeville, TN
20154	Heather E. Shannon	09/20/07	Soddy Daisy, TN
20155	Timothy Lionel Walton	09/20/07	Carmel, IN
20156	Keith Allen Jackson	09/24/07	Knoxville, TN
20157	Janet Gaylor Barber	12/17/07	Crossville, TN
20159	Andrea L. Kenworthy	02/21/08	Dandridge, TN
20160	Michele M. delValle	09/27/07	Signal Mtn., TN
20161	Kari L. Blakney	09/26/07	Ooltewah, TN
20162	Patricia D. McDowell	02/14/08	Franklin, TN
20163	Jamie Hill Tipps	09/26/07	Nashville, TN
20165	Richard A. Lockwood	02/13/08	Shingletown, CA

Licensee Number	Licensee Name	Licensee Date	City/State
20166	Erin L. Haley	09/26/07	Kodak, TN
20167	Charles W. Thornton, Jr.	09/26/07	Hixson, TN
20168	John Randall Clark	02/15/08	Norris, TN
20169	Jennifer Nichole Pierce	09/26/07	Springfield, TN
20170	Kelly W. Fitzgerald	09/26/07	Knoxville, TN
20171	Justin Lee Olszeski	09/26/07	Memphis, TN
20172	Narendra S. Ravinootala	09/26/07	Cordova, TN
20173	Wade R. Stonebrook	09/26/07	Nashville, TN
20174	Jennifer N. Meranda	09/26/07	Murfreesboro, TN
20175	Angela M. Creech	09/26/07	Antioch, TN
20176	Courtney Brock Whitt	09/27/07	Jackson, TN
20179	Kevin William Crumbo	12/17/07	Nashville, TN
20181	Chad William Boyd	09/26/07	Brentwood, TN
20182	Matthew M. Hinson	09/26/07	Memphis, TN
20183	Jenny Michelle Felton	09/26/07	Winchester, TN
20184	John Carl Fogle, III	04/07/08	Cranberry Township, PA
20185	Gregory E. Ross	11/13/07	Belmont, NC
20186	Todd Tompkins Ravin	02/15/08	Franklin, TN
20188	Leslie Anne Edgell	09/26/07	Nashville, TN
20196	Richard Timothy Conner	11/20/07	Roanoke, VA
20197	Elsa Louise Holzen	11/15/07	Nashville, TN
20200	Brandon M. Piacine	11/09/07	Rockvale, TN
20201	Jenny Beth Hepler	11/09/07	Union City, TN
20203	Emily Jean Carter	03/27/08	Nashville, TN
20204	Kevin C. Woods	11/09/07	Smyrna, TN
20207	Kenneth Heverly	11/13/07	Nashville, TN
20208	Hinghua Zhong	02/13/08	Plainfield, IL
20210	Gretchen E. Fischer	12/17/07	Hendersonville, TN
20211	Shawn Barrett Jackson	12/17/07	Nashville, TN
20213	Scott C. McGee	11/20/07	Atlanta, GA
20214	Mary Winter	02/21/08	Knoxville, TN
20217	Bradley S. Diericx	01/04/08	Wheaton, IL
20219	Benjamin Edward Spirk	11/20/07	St. Louis, MO
20220	John L. Fortmiller	05/01/08	Hixson, TN
20223	Richard Anthony Schreiber	02/20/08	Nashville, TN
20227	Kelly M. Conway	02/15/08	Nashville, TN
20228	Alicia G. Detweiler	11/13/07	Chattanooga, TN
20230	Debra Hall	11/13/07	Knoxville, TN
20233	Adam Michael Langley	11/14/07	Memphis, TN
20234	Benjamin L. Hickok	11/14/07	Nashville, TN
20235	Michael Patrick O'Donnell	11/15/07	Ooltewah, TN
20236	Elizabeth L. Bryant	11/14/07	Brentwood, TN
20237	Andrew William Long	11/14/07	Nashville, TN
20238	Joseph Edward Flynn	11/14/07	Memphis, TN
20239	Tara A. Smith	12/17/07	Butler, TN
20241	John Gabriel Helms	11/14/07	Murfreesboro, TN
20242	Edward Philip Reed	11/14/07	Nashville, TN
20244	William Brett Galloway	11/13/07	Chicago, IL
20245	Kristy L. Tinsley	02/12/08	Nashville, TN
20247	Timothy A. Koechel	02/15/08	Madison, WI
20250	Darla M. Koch	11/14/07	Clarksville, TN
20251	Dana J. Jeanes	11/14/07	Eads, TN
20252	Charles Turney Stevens, III	02/25/08	Nashville, TN
20253	Jon Alan Wolkenstein	01/04/08	Knoxville, TN
20255	Mary La Haie	11/20/07	Nashville, TN
20257	Cassie R. Bell	11/16/07	Cleveland, TN
20258	Daniel Bruce Rose	11/19/07	Nashville, TN
20259	Matthew Kruszewski	02/14/08	Ft. Lauderdale, FL

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NEW CPA LICENSEES (CONT.)

Licensee Number	Licensee Name	Licensee Date	City/State
20262	Marlene Houston	11/20/07	Arlington, TN
20263	Daniel Barrett Roberts	11/20/07	Hallandale, FL
20264	Karyn Valades	11/20/07	Knoxville, TN
20265	William Rickey Luttrell, II	11/20/07	Buford, GA
20269	Katie Phelps Armstrong	11/29/07	Nashville, TN
20270	Casey Adams Roper	12/18/07	Maryville, TN
20273	Jordan R. Marshall	12/17/07	Nashville, TN
20276	Matthew H. Martin	12/17/07	Nashville, TN
20277	Jessica Renee Blakeley	12/17/07	Wheaton, IL
20278	Elizabeth Lindenhauer	02/15/08	Brentwood, TN
20280	William Scott Spohn	02/12/08	Roswell, GA
20281	Heather Kennedy Luttrell	04/07/08	Knoxville, TN
20282	Edith Williams McIlwain	12/18/07	Memphis, TN
20283	Katherine Rose Wright	12/18/07	Memphis, TN
20284	David R. Bailey, III	12/18/07	Memphis, TN
20285	Jeff Corley	12/17/07	Springhill, TN
20286	Todd M. Fentress	02/15/08	Columbus, OH
20287	Kimberly E. Chavis	12/18/07	Chattanooga, TN
20288	John Howard Hatcher	12/18/07	Chattanooga, TN
20290	R. Chris Rogers	12/18/07	Memphis, TN
20292	Karen Kay Vineyard Wilson	02/20/08	Hendersonville, TN
20293	John Justin Stroud	01/04/08	Nashville, TN
20295	Laura Ann Cottingham	01/04/08	Nashville, TN
20296	Joseph M. Crane, Jr.	01/04/08	Nashville, TN
20297	Robert Peters Warner	02/14/08	Gainesville, GA
20299	Carissa L. Howell	01/04/08	Franklin, TN
20300	Angela Balser Gentry	01/04/08	Greenbrier, TN
20302	Gary Stephen Hyde	02/20/08	Tellico Plains, TN
20303	Mark L. Zajac	02/20/08	Spring, TX
20304	Michael J. Fedoras	02/15/08	East Hartford, CT
20305	Geoffrey Clay Bowler	02/12/08	Fairview, TN
20306	Todd W. Culpepper	02/12/08	Knoxville, TN
20307	Colt G. Sullivan	04/29/08	Brentwood, TN
20308	Virgil A. King, IV	02/12/08	Memphis, TN
20309	Ramika Arora	04/08/08	Germantown, TN
20310	Amber N. Lanham	02/12/08	Franklin, TN
20311	Gregory A. Lemons	02/20/08	Franklin, TN
20312	Heather Joan Raines	02/12/08	Harriman, TN
20313	Justin Wade Hastings	02/12/08	Mt. Juliet, TN
20314	Rachel Elizabeth Irwin	02/12/08	Ooltewah, TN
20315	Anthony Wayne Ray, Jr.	02/12/08	Ringgold, GA
20316	Michael D. McNally	02/15/08	Cookeville, TN
20317	Robin D. Fritz	02/20/08	Franklin, TN
20320	Kimberly Morris	02/15/08	Knoxville, TN
20321	Reuben James Lee	02/12/08	Jonesborough, TN
20322	Noah Richard Hilton	02/12/08	Collierville, TN
20323	Randy B. Ross	02/12/08	Mt. Juliet, TN
20324	Cynthia Hutchens	02/12/08	Gallatin, TN
20325	Frances Claire Boyd	02/12/08	Memphis, TN
20327	Heather Lindsey Carrier	02/12/08	Russellville, TN
20328	Terry Mitchell Radford	02/13/08	Memphis, TN
20329	Jolanta Wilewska	05/07/08	Toronto, CN
20330	Thomas Kyle White	02/14/08	Springhill, TN
20331	Katherine N. Wieck	04/07/08	Dallas, TX
20332	Keevia K. Battle	02/14/08	Nashville, TN
20335	Matthew S. Sanders	02/14/08	Memphis, TN
20338	George Edward Malone	02/15/08	Nashville, TN
20339	Nicholas C. Hunt	02/14/08	Smyrna, TN
20340	Raegan Ashley Measells	02/14/08	Jacksonville, FL

Licensee Number	Licensee Name	Licensee Date	City/State
20343	Lauren K. Kysar	04/17/08	Nashville, TN
20344	Erin Rebekah Stencil	02/15/08	Miami, FL
20345	Joshua M. Crews	02/14/08	Nashville, TN
20347	Hiran Abif McCain Lowery	02/14/08	Southaven, MS
20349	Rebecca Mitchell Johns	02/14/08	Nashville, TN
20350	Christina H. Allen	02/14/08	Knoxville, TN
20351	You Jia Bai	02/14/08	Nolensville, TN
20352	Michael W. Granstaff	02/14/08	Cane Ridge, TN
20353	Brian Phillip Giglia	05/19/08	Nashville, TN
20354	Laura Ellen Ward	02/15/08	Nashville, TN
20355	Wakana Nagai	05/01/08	Nashville, TN
20356	Tara B. Aldridge	02/15/08	Hermitage, TN
20357	Stephanie B. Garrett	04/29/08	Dyersburg, TN
20358	Michelle Min Ramsey	02/20/08	Murfreesboro, TN
20360	Wesley M. Aull	05/02/08	Nashville, TN
20361	Erin Emily Henry Ellis	02/15/08	Memphis, TN
20363	Sakshi Jain	02/20/08	Memphis, TN
20364	Aaron P. Busick	02/25/08	Keller, TX
20365	Lisa Scanlon Reecher	02/19/08	Bristol, VA
20367	Emily M. Parrish	02/15/08	Humboldt, TN
20370	Cary T. Parsons	02/27/08	Scottsbluff, NE
20371	Laura Ellen Davis	03/31/08	Knoxville, TN
20372	Shelly Simmerman	04/08/08	Nashville, TN
20373	Michael T. Perry	02/19/08	Brownsville, TN
20375	Li Ping Price	02/20/08	Memphis, TN
20377	Kyle W. Duke	02/19/08	Antioch, TN
20378	Justin P. Simpson	02/26/08	Nashville, TN
20379	David Justin Sauer	02/20/08	Nashville, TN
20381	Charles Keith Gilder	02/19/08	Memphis, TN
20382	Clint W. Brasier	02/19/08	Murfreesboro, TN
20383	Charles Nicolus Meals	02/20/08	Nashville, TN
20385	Mike Ocheltree	03/31/08	Greenbrier, TN
20386	Kristopher David Miller	02/20/08	Maryville, TN
20388	Elizabeth Kay Carmichael	04/17/08	Clarksville, TN
20389	Melissa A. Lockhart	02/20/08	Columbia, TN
20389	Jason R. Wheat	02/20/08	Nashville, TN
20391	David Wayne Roberts, II	02/20/08	East Ridge, TN
20392	Michael Varnell	02/20/08	Murfreesboro, TN
20393	Joe Scott Looney	02/20/08	Knoxville, TN
20395	Darren Joseph Houck	02/25/08	Franklin, TN
20397	Melanie Kay Roman	02/26/08	Cordova, TN
20398	Margaret P. Scott	03/31/08	Mt. Juliet, TN
20399	Daniel Lee Gregory	02/26/08	Ringgold, GA
20400	Michael Lane Batson	02/26/08	Cumberland Furnace, TN.
20401	Jessica Lynn King	02/26/08	Goodlettsville, TN
20402	Lisa Marie Berry	02/26/08	Atlanta, GA
20404	Susan E. Colson	04/29/08	Lake Park, GA
20405	Amy Grace Albert	02/27/08	Collierville, TN
20406	Benjamin R. Carver	02/27/08	Nashville, TN
20407	Krista Michelle Garland	02/27/08	Knoxville, TN
20408	James Thomas Dennis	02/27/08	Memphis, TN
20410	Heather Olive	02/27/08	Brentwood, TN
20411	Lisabeth D. Vilches	05/02/08	Brentwood, TN
20412	Jeffrey Smith	03/31/08	Nashville, TN
20413	Lori-Anne J. Morse	04/07/08	Cross Plains, TN
20414	Mark Wilsie	04/02/08	Hixson, TN
20415	Meredith G. Douglas	04/08/08	College Grove, TN
20416	Brooke Steyer Trauger	05/01/08	Nashville, TN

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NEW CPA LICENSEES (CONT.)

Licensee Number	Licensee Name	Licensee Date	City/State
20417	John Kenneth Berman	04/30/08	Philadelphia, PA
20418	Huan Frazier	04/08/08	Chattanooga, TN
20421	Cory S. Colquette	04/07/08	Chattanooga, TN
20422	Harold T. Kilgore	04/07/08	Plano, TX
20423	Justin Irick	04/07/08	Knoxville, TN
20424	Rodney E. Denowski	04/08/08	Nashville, TN
20425	Xueyan Ou	04/02/08	Chattanooga, TN
20426	Amy Susannah Hewitt	04/01/08	Morrison, TN
20427	Keller Y. Barnette	04/07/08	Bartlett, TN
20428	Mary R. Johnston	04/02/08	Memphis, TN
20429	Shani L. Anderson	04/02/08	Lithonia, GA
20430	Jeffrey Lloyd Mumford	04/02/08	Memphis, TN
20431	Stephanie L. Livingston	05/07/08	Germantown, TN
20432	Elizabeth Anne Thompson	04/07/08	Ringgold, GA
20433	Benjamin A. Reeves	04/30/08	Nashville, TN
20434	Rick L. Brown	04/02/08	Bristol, TN
20435	Bethany Marie Godwin	04/02/08	Iuka, MS
20436	Marcia Wheeler Houser	04/02/08	Oakland, TN
20437	Melissa L. Purvis	04/02/08	Chattanooga, TN
20438	Laura Roxanne Lundy	04/02/08	Chattanooga, TN
20439	Patricia A. Gardner	03/31/08	Soddy Daisy, TN
20440	Forrest Alan King, Jr.	06/26/08	Chattanooga, TN
20442	Jason N. Grear	04/02/08	Southaven, MS
20443	Virginia Davis Anderson	03/31/08	Brentwood, TN
20444	Jordan R. Hooper	04/02/08	Nashville, TN
20447	Derek A. Johnson	03/31/07	Nashville, TN
20448	Leo C. Mertens	05/01/08	Canal Winchester, OH
20449	William Andrew Jones	03/31/08	Nashville, TN
20451	Rhonda L. Williams	03/31/08	Memphis, TN
20452	Maurie Virginia Douglas	04/29/08	Knoxville, TN
20453	Kristen Bowman Hicks	04/30/08	Knoxville, TN
20454	Chad Cottingham	04/08/08	Nashville, TN
20455	Torsten Reinhardt	04/08/08	Aurora, IL
20456	Nillie Djassemi	04/08/08	Antioch, TN
20457	Kathryn R. Spencer	04/08/08	Nashville, TN
20458	Marilyn Holt Stone	04/08/08	Antioch, TN
20459	Lauren Ashley King	04/08/08	Memphis, TN
20460	Tiffany Bernard	04/08/08	Dickson, TN
20461	William L. Whitfield	05/01/08	Lavergne, TN
20463	Kate C. Gallina	04/17/08	Nashville, TN
20464	Melissa Kay Hardin	04/17/08	Smyrna, TN
20465	Keith W. McCullar	04/17/08	Spring Hill, TN
20466	Kristi Moore Nix	04/17/08	Mt. Juliet, TN
20467	James E. Hart	04/17/08	Germantown, TN
20470	Shannon Taylor Carden	04/29/08	Memphis, TN
20471	Justin Dill	04/29/08	Germantown, TN
20473	Jennifer Cheryl Gilliam	04/29/08	Germantown, TN
20475	Heather Kelch	04/29/08	Loudon, TN
20476	Lewis Wynn Gentry	04/17/08	Lebanon, TN
20477	Charlene Marie Keane	04/17/08	Collierville, TN
20478	Zachary B. Sain	04/29/08	McMinnville, TN
20479	Katrina Marie McDiffett	04/17/08	Chattanooga, TN
20480	Paul Monroe Booker	04/17/08	Birmingham, AL
20485	Crystal Wenqi Xi	04/30/08	Houston, TX
20486	Jennifer L. Parks	04/30/08	Memphis, TN
20489	Brian Christopher Hedrick	05/01/08	Clinton, TN
20490	Rima Logan	05/01/08	Cordova, TN
20491	Chad Thomas Lanning	05/01/08	Lebanon, TN

Licensee Number	Licensee Name	Licensee Date	City/State
20492	Jarod Cayce Reeves	05/01/08	Brentwood, TN
20493	Kim C. Creasey	05/01/08	Nashville, TN
20495	Lauren Cooper	05/02/08	Chattanooga, TN
20496	Trisha M. Groeschell	05/02/08	Germantown, TN
20497	Samantha M. Baker	05/01/08	Memphis, TN
20498	David Mitchel Smith, III	05/02/08	Bell Buckle, TN
20499	Danielle Yavonne Bell	05/01/08	Nashville, TN
20500	Jeffrey Ross	05/05/08	Chattanooga, TN
20504	Lindy P. Hicks	05/01/08	Dayton, TN
20505	Misty L. Williams	05/01/08	Readyville, TN
20506	William Lee Butler, Jr.	05/01/08	Scottsdale, AZ
20507	Lesley Gale Brittain	05/01/08	Knoxville, TN
20508	Rebekah R. Leffew	05/02/08	Lebanon, TN
20509	Rebecca L. Gantt	05/02/08	Franklin, TN
20510	Aaron Kirk Kratochvil	05/02/08	Nashville, TN
20511	Erin E. Stark	05/02/08	Memphis, TN
20512	Natalia B. McCleary	05/02/08	Knoxville, TN
20513	Anna White Blackburn	05/05/08	Fultondale, AL
20514	Jeremy A. Bussell	05/05/08	Smyrna, TN
20515	Dewey Cleston Slusher, III	05/12/08	Lavergne, TN
20516	Nathan R. Melton	05/05/08	Calhoun, TN
20517	Edwin Scott Baker	05/05/08	Old Hickory, TN
20519	Meri Elizabeth Haynes	05/07/08	Antioch, TN
20520	Laura J. Newcome	05/07/08	Lawrenceburg, TN
20521	Jian Li	05/07/08	Brentwood, TN
20522	Amanda R Lindseth	05/07/08	Nashville, TN
20524	Elizabeth A. Davenport	05/07/08	Tucker, GA
20525	Sammy Scott Goble	05/07/08	Rock Springs, GA
20526	Scott Powell	05/12/08	Spring Hill, TN
20527	Stephanie Leigh Godwin	05/07/08	Nashville, TN
20528	Julien D. Decosimo	05/12/08	Signal Mtn., TN
20529	Amanda Cathryn Ramsey	05/12/08	Maryville, TN
20530	Jennifer Frierson	05/07/08	Oxford, MS
20531	Cortney L. Myers	05/12/08	Brentwood, TN
20532	Leigh Ann Hughes	05/12/08	Stantonville, TN
20533	Justin J. Epley	05/07/08	Murfreesboro, TN
20534	Brian Ray Berry	05/07/08	Franklin, TN
20535	Brad Lindsay	05/12/08	Memphis, TN
20536	Tristan Lee Dunlap	05/07/08	HornLake, MS
20537	Melissa J. Damesworth	05/07/08	Waverly, TN
20539	Kelly Ann Tucker	05/12/08	Knoxville, TN
20540	Carla Rae Cotham	05/12/08	Nashville, TN
20542	Joshua Brandon Owens	06/26/08	Mt. Juliet, TN
20545	Wendy R. Farmer	06/26/08	Pleasant View, TN
20546	Diane Elizabeth Bain	05/30/08	Chattanooga, TN
20547	Beth Amanda Clayton	05/30/08	Franklin, TN
20548	Lynn A. Brown	06/11/08	Cummings, GA
20549	Marion M. Groome Steele	06/25/08	Olive Branch, MS
20549	Joshua W. Littlejohn	06/26/08	Olive Branch, MS
20550	John Christopher Crowder	06/26/08	Franklin, TN
20551	Jennifer Lynne Johnston	06/26/08	Oklahoma, OK
20553	John Christopher Coletta	05/30/08	Memphis, TN
20555	Russell E. Dotson	06/26/08	Knoxville, TN
20556	Jeff Pearson	06/26/08	Germantown, TN
20558	Frank Wesley Collier, IV	06/26/08	Mt. Juliet, TN
20561	Heather Rose Kulisk	06/26/08	Signal Mtn., TN
20562	Amanda L. Cromwell	06/26/08	Murfreesboro, TN
20633	William B. Beale	05/19/08	Nashville, TN

FIRM PERMITS

July 1, 2008 – June 30, 2009

NAME	FIRM #	CITY / STATE
ROBERTSON BARNES, PC	Permit 3590	Memphis, TN
MARTIN J. SATINSKY, CPA	Permit 3591	Nashville, TN
LAURA J. NEWCOME, CPA	Permit 3592	Lawrenceburg, TN
LARSONALLEN, LLP	Permit 3595	Arlington, TN
TAYLOR MOORE, CPA	Permit 3596	Memphis, TN
KARA HEADRICK, CPA, PLLC	Permit 3597	Chattanooga, TN
HUTCHENS, CPA	Permit 3598	Gallatin, TN
BLUE WAVE CONSULTING GROUP, PLC	Permit 3599	Germantown, TN
PHILLIPS CPA FIRM, PLLC	Permit 3601	Bartlett, TN
CRAWFORD, CPA	Permit 3602	Memphis, TN
ROY L. BATES, CPA	Permit 3603	Memphis, TN
ELIZABETH LYNN DAY	Permit 3604	Brentwood, TN
BABB & ASSOCIATES, P.A.	Permit 3605	Sarasota, FL
BLUE COLLAR ACCOUNTING	Permit 3606	Lafayette, TN
LETHA L. WALLS, CPA	Permit 3608	Johnson City, TN
KIM MORRIS, CPA	Permit 3609	Knoxville, TN
LINDA JO MONTZ, CPA	Permit 3611	Loudon, TN
JOSEPH LIPMAN, CPA	Permit 3612	Nashville, TN
LARSONALLEN, LLP	Permit 3613	Randolph, MA
AUTHENTIQT TAX SERVICE OF NASHVILLE, LLC	Permit 3614	Nashville, TN
TOMMY BORGOGNONI, CPA	Permit 3615	Jackson, TN
JOHN W. MARLIN	Permit 3616	White House, TN
ROBIN M. CREAGER, CPA	Permit 3617	Murfreesboro, TN
RUFFIN CPA	Permit 3618	Nashville, TN
DAVID W. MURPHREE, CPA	Permit 3619	Brunswick, TN
MAULDIN & JENKINS, CPAS, LLC	Permit 3620	Birmingham, TN
J. P. DORMAN, CPA	Permit 3621	Memphis, TN
BARRY GIBSON, CPA	Permit 3622	Nashville, TN
FAIRBANKS BOOKKEEPING AND TAX SERVICE	Permit 3623	Hixson, TN
CONNIE B. CLOWER, CPA	Permit 3624	Lenoir, TN
BROWN & MAGUIRE CPAS, PLLC	Permit 3625	Nashville, TN
VALERIE KEMP DREIER CERTIFIED PUBLIC ACCOUNTANT	Permit 3626	Ashland City, TN
ROBERT ROBINSON, CPA	Permit 3627	Goodlettsville, TN
CHRIS COMBS, CPA	Permit 3628	Adamsville, TN
LINDA B. ROBINSON, CPA	Permit 3629	Knoxville, TN
ROWAN FINANCIAL	Permit 3630	Nashville, TN
JACKSON THORNTON & CO., P.C.	Permit 3631	Murfreesboro, TN
SKINNER & MCINGVALE PLLC	Permit 3632	Southaven, MS
ROBERT M. WEBB	Permit 3633	Goodlettsville, TN
COHEN & COHEN	Permit 3634	Nashville, TN
PANTHER FANANCIAL PLANNING, LLC	Permit 3635	Nashville, TN
HOUSHOLDER ARTMAN, PLLC	Permit 3636	Tulahoma, TN

FIRM PERMITS (cont.)

ANNA LEE BLALOCK	Permit 3637	Sevierville, TN
KEVIN A. HOPKINS, CPA	Permit 3638	Nashville, TN
STEVE DEARMAN, CPA, PLLC	Permit 3639	Franklin, TN
MICHAEL R. ATNIP, CPA	Permit 3640	Nashville, TN
RITTER TAX AND ACCOUNTING SERVICES CPA	Permit 3641	Cunningham, TN
HELEN DENNIS, CPA	Permit 3642	Shelbyville, TN
AMANDA DODSON HOUSTON, CPA	Permit 3643	Crossville, TN
W. LEE WOODS, CPA	Permit 3644	Huntingdon, TN
CRISLER CPA, PLLC	Permit 3645	Brentwood, TN
SAMMY SCOTT GOBLE, CPA	Permit 3646	Rock Spring, GA
HARTMAN & HILLNER, CPA'S	Permit 3648	Crossville, TN
ANGIE HARRIS, CPA	Permit 3649	Brentwood, TN
STEWART WHEELER, PC	Permit 3650	Knoxville, TN
BRAGG FINANCIAL SOLUTIONS, INC.	Permit 3651	Mountain Home, TN
MARIE HURREN, CPA	Permit 3652	Lawrenceburg, TN
RONNIE LEE LUSTER, CPA	Permit 3653	Kingsport, TN
STEVE WALKER, CPA	Permit 3654	Dyersburg, TN
MOSSALLATI'S TAX SERVICES	Permit 3655	Nashville, TN
GRANT THORNTON, LLP	Permit 3656	Greensboro, NC
PRICE CONSULTING, LLC	Permit 3657	Nashville, TN
JACK & AUDREY JOFFRE, PA / DBA YVC CONSULTANTS, INC	Permit 3659	Memphis, TN
ROBERT HALEY, CPA	Permit 3660	Lebanon, TN
KEVIN R. COOK, CPA	Permit 3661	Cross Plains, TN
CHERYL C. HUTCHINGS, CPA	Permit 3662	Hendersonville, TN
ANGELA Y. HOWARD, CPA	Permit 3663	Mount Juliet, TN
MARTHA A. MCINTYRE	Permit 3664	Antioch, TN
BRENDA S. BOYD, CPA	Permit 3666	Knoxville, T
HEIN & ASSOCIATES, LLP	Permit 3667	Denver, CO
MITCHELL & TITUS, LLP	Permit 3668	New York, NY
MULLINS BOOKKEEPING AND TAX	Permit 3669	Clarksville, TN
WILLIAM A. BOMAR, CPA	Permit 3671	Antioch, TN
RELIABLE ACCOUNTING SERVICES, PLLC	Permit 3672	Lavergne, TN
MAIN STREET CPA, PLLC	Permit 3673	Memphis, TN
RICHARD P. BRINGENBERG, CPA	Permit 3674	Crossville, TN
WILLIAM H. JARNAGIN, CPA	Permit 3675	Camden, TN
LUDWIG VENTURES	Permit 3676	Bartlett, TN
JOHN D. NELSON, CPA	Permit 3677	Knoxville, TN
WHISENANT, STEWART, WATROUS & ASSOCIATES, PLLC	Permit 3678	Nashville, TN
CDE PROF. BOOKKEEPING AND TAX	Permit 3679	Memphis, TN
KOPLAN & ASSOCIATE	Permit 3680	Crossville, TN
THE FLEET FIRM	Permit 3681	Cordova, TN
WHN CONSULTING	Permit 3682	The Woodlands, TX
JASON ALAN HARVILL, CPA	Permit 3683	Lakeland, TN

PROFESSIONAL PRIVILEGE TAX: Important Information

If you hold a CPA license you are required by law to let the TNSBA know of any address change within 30 days of the change. Unfortunately, if you hold an active license, TNSBA has no method of updating your address change to the Department of Revenue which is the agency that bills for the Professional Privilege tax. Each licensee whose license is in an active status must also advise the Department of Revenue of a mailing address change. That can be accomplished by calling them at 615-253-0600 or 800-342-1003 (toll free only in Tennessee), faxing them at 615-741-0682 or mailing them at Taxpayer & Vehicle Services Division, 500 Deaderick St., Nashville, TN 37242. You will need to include your taxpayer ID number or Social Security Number to insure the correct file is changed.

Remember, failure to receive a reminder or bill for license renewal fees or the Professional Privilege Tax does not relieve the licensee from the responsibility for paying such fees.

Addition to License Pocket Cards

License renewal certificates printed after November 5, 2009 will have TNSBA contact information printed on the back of the wallet pocket cards. This information includes mailing address, phone and fax numbers, and web-site address. We hope this information assists you when you need to contact the Board administrative office.

TNSBA to Provide State Specific Ethics Course

The Tennessee State Board of Accountancy has developed an approved State Specific Ethics course which can be presented to groups of licensees without charge. The course is one hour in duration. If your group or firm of a least 5 licensees is interested in scheduling a presentation of this course, please contact Kathy Riggs (kathy.riggs@tn.gov) to set a date. The group or firm will be responsible for securing an appropriate site for the course and provide a multi-media projector to display the PowerPoint presentation.

TNSBA Soliciting E-Mail Addresses

The Board of Accountancy is requesting licensees provide current e-mail addresses in anticipation of sending newsletters and updates to licensees electronically. Since the Board keeps 3 addresses for each licensee (mailing, home and employment) but is limited by our computer system to accessing only the mailing address for e-mail information, please provide whatever e-mail address you prefer to us and we will attach it to the mailing address data section. Please e-mail Brenda Demastus at Brenda.demastus@tn.gov and include your name, CPA license number and your e-mail address of preference. If your e-mail address should change, please notify us within 30 days.



Tennessee Department of Commerce and Insurance.
Authorization No. 335328, 15,000 copies, July 2009. This public document was promulgated at a cost of \$0.28 per copy.

Firm License Renewal Information

Firm Name _____ Firm Number _____

Complete all tables. Use N/A if not applicable to your firm.

CPA OWNER(S) <i>Note: all CPA owners MUST be listed regardless of state of licensure or residency.</i>				PERCENTAGE OF OWNERSHIP INTEREST		ATTEST YES/NO
NAME	ADDRESS	CPA#	STATE	EQUITY OWNERSHIP	VOTING RIGHTS	
TOTAL PERCENTAGE OF CPA OWNERSHIP AND VOTING RIGHTS MUST BE MORE THAN 50%.						

NON-CPA OWNER(S) <i>NOTE: Non-CPA owners MUST work at least 50% of their time at the firm.</i>		Percentage Of:		
NAME	ADDRESS	WORK TIME	EQUITY OWNERSHIP	VOTING RIGHTS
TOTAL PERCENTAGE OF NON-CPA OWNERSHIP AND VOTING RIGHTS MUST BE LESS THAN 50%.				

CPA EMPLOYEE(S) <i>NOTE: All CPA employees must be listed regardless of state of licensure or residency.</i>				
NAME	ADDRESS	LICENSE #	STATE	ATTEST YES/NO

Other state(s) in which the firm has applied for or holds a firm permit. Give dates for any denials, revocations or suspensions.					
State	Applied	Denied	Revoked	Suspended	Permit #

Tennessee Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, Tennessee 37243-1141

CPA Renewals

All licenses ending in odd numbers must be renewed by December 31, 2009.